இணைப்பு VI.

[41-ஆம் பக்கத்தில் இனம் 5 (6)க்கான அடிக்குறிப்பைக் காண்க.]

L.A. BILL No. 50 OF 1972.

(As passed by the Assembly.)

A Bill further to amend the Tamil Nadu Betting Tax Act, 1935.

Be it enacted by the Legislature of the State of Tamil Nadu in the Twenty-third Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Betting Tax (Second Amendment) Act, 1972.

(2) Section 2 shall be deemed to have come into force on the 1st January 1972.

2. *Insertion of new section 4-A in Tamil Nadu Act XX of* 1935.—After section 4 of the Tamil Nadu Betting Tax Act, 1935 (Tamil Nadu Act XX of 1935) (hereinafter referred to as the principal Act), the following section shall be inserted, namely:—

"4-A. *Levy of surcharge on totalizator tax.*—(1) There shall be levied on the totalizator tax payable under this Act a surcharge at the rate of five per cent of such totalizator tax.

(2) The provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the surcharge payable under sub-section (1) as they apply in relation to the totalizator tax payable under this Act".

3. *Validation.*—Notwithstanding anything contained in any judgment, decree or order of any court or other authority, any surcharge on totalizator tax levied or collected or purporting to have been levied or collected under the principal Act, after the 1st January 1972 and before the 21st November 1972 shall, for all purposes be deemed to be, and to have always been validly levied or collected in accordance with law as if section 2 had been in force, at all material times when such surcharge was levied or collected and accordingly—

(*a*) all acts, proceedings or things done or taken by any authority, officer or person in connection with the levy or collection of such surcharge shall for all purposes, be deemed to be and to have always been done or taken in accordance with law;

(*b*) no suit or other proceedings shall be maintained or continued in any court for the refund of any surcharge so paid ;

(*c*) no court shall enforce any degree or order directing the refund of any surcharge so paid.

4. *Repeal.*—The Tamil Nadu Betting Tax (Second Amendment) Ordinance, 1972 (Tamil Nadu Ordinance 4 of 1972), is hereby repealed.

I certify that this is a Money Bill.

FORT ST. GEORGE,
MADRAS-9.
*Dated:*12*th December* 1972.

P. SEENIVASAN,
Deputy Speaker,
Tamil Nadu Legislative Assembly.

TAMIL NADU LEGISLATIVE ASSEMBLY
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TRUTH ALONE TRIUMPHS